CITY OF DUNWOODY, GA CITY COUNCIL

Ken Wright, Mayor

Denis Shortal – District 1, Post 1 Adrian Bonser - District 2, Post 2 Tom Taylor – District 3, Post 3 Robert Wittenstein – At Large, Post 4 Danny Ross – At Large, Post 5 John Heneghan – At Large, Post 6

Monday, June 15, 2009

Special Called Meeting

11:45 AM

- A) CALL TO ORDER
- B) ROLL CALL AND GENERAL ANNOUNCEMENTS
- C) INVOCATION
- D) PLEDGE OF ALLEGIANCE
- E) PUBLIC COMMENT
- F) UNFINISHED BUSINESS:
 - 1. **PUBLIC HEARING** Ordinance to adopt the proposed 2009 Millage Rate. **(ORDINANCE 2009-06-XX)**
 - Presentation and Recommendation by Finance Director
 - Public Comments Open
 - Public Comments Closed
 - Close Public Hearing
- G) PUBLIC COMMENT
- H) ADJOURN



CITY OF DUNWOODY

41 Perimeter Center East, Suite 250 Phone: 678.382.6700 • Fax: 678.382.6701 www.dunwoodyga.gov

MEMORANDUM

To: Mayor and City Council

From: Chris Pike, Finance Director

Date: June 15, 2009

Subject: Public Hearing to establish the 2009 Ad Valorem Tax Rate

This is one of three public hearings required under Georgia Code 48-5-32 prior to Council formally setting ad valorem tax rate for the City of Dunwoody. Second and final readings are scheduled for June 15th.

The proposed millage rate is a levy of 2.74 mills or \$2.74 for every \$1,000 of the assessed value of property (about 40% of the fair market value.) This rate applies to both real property and personal property for businesses.

State law requires the public hearings to advertise a millage rate of 2.74 as a tax increase even though the rate is the same as the rate paid by Dunwoody taxpayers under unincorporated DeKalb County. The same law may require a 2.74 rate to be advertised as a tax increase in 2010 should the assessed value for Dunwoody property increase on the 2010 evaluation of the tax digest.

Collection of the ad valorem taxes will contribute to General Fund revenues for the general operations of the City including police, public works, community development, and administration; as well as capital projects. The County has completed its revaluation regarding foreclosures and distressed sales. Staff has checked the detailed parcel level data and compared it against the same data from the prior year. The net anticipated levy totals \$6,429,713. The City's 2009 budget (netted to discount for uncollectible taxes) for real, personal, and motor vehicle property taxes totals \$6,103,260.

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF DUNWOODY, GEORGIA TO FIX THE AD VALOREM TAX RATE OF THE CITY OF DUNWOODY FOR FISCAL YEAR 2009 AND FOR OTHER PURPOSES

WHEREAS, the City of Dunwoody is charged with operating and maintaining City Government and pursuant to the Charter of the City of Dunwoody to provide for the assessment of ad valorem property taxes on all real and personal property subject to ad valorem taxation; and

WHEREAS, pursuant to State Law, the City Charter (SB-82) and the City Transition Ordinance 2008-12-36, the City of Dunwoody's ad valorem tax rate for the previous year was, as adopted by DeKalb County, 2.74 mills; and

WHEREAS, the City of Dunwoody has approved a contract with the Tax Commissioner of DeKalb County, Georgia to serve as Tax Collector for the City for the collection of ad valorem taxes; and

WHEREAS, the City of Dunwoody, because it was incorporated on December 1, 2008, is unable to calculate a rollback millage rate as defined within State of Georgia law resulting in the need to consider the setting of the 2009 fiscal year ad valorem tax rate for city as a tax increase; and

WHEREAS, the City Council has properly given notice, and held three public hearings, in accordance with the law of the State of Georgia, on June 8, 2009 at 7 pm, June 15, 2009 at 11:45 am, and June 15, 2009 at 6:30 p.m. for the purpose of receiving relevant evidence, testimony, and public comment concerning the proposed millage rate for ad valorem property taxes; and

WHEREAS, the Mayor and City Council, after hearing and after duly considering all such relevant evidence, testimony and public comment, has determined that it is in the best interest of, and necessary to meet the expenses and obligations of, the City of Dunwoody to set a levy in the amount of _____ on each \$1,000.00 of taxable value for all property subject to ad valorem taxation by the City.

THEREFORE, THE CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA, HEREBY ORDAINS, as follows:

SECTION 1: The ad valorem tax at the rate for the City of Dunwoody, Georgia for the 2009 fiscal year on property subject to ad valorem taxation by the City, is hereby fixed at _____ on each \$1,000.00 of taxable value or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose. Said millage rate is hereby levied for general government purposes.

STATE OF GEORGIA CITY OF DUNWOODY

ORDINANCE 2009-06-34

SECTION 2: Pursuant with the approved contract with the Tax Commissioner of DeKalb County the billing date and due date for ad valorem taxes for the City shall be the same as those for DeKalb County.

SECTION 3: The Tax Commissioner of DeKalb County or other designated tax collector is hereby authorized to bill and collect ad valorem taxes for the City of Dunwoody for fiscal year 2009 based on the millage rate set herein and to take, on behalf of the City, such actions authorized by the approved contract with the Tax Commissioner and State of Georgia law as may be necessary for this process.

SECTION 4: The City Manager is hereby authorized to execute the Millage Rate Rollback Calculation Worksheet based upon the millage rate hereby adopted by the Mayor and Council and submit same to the Tax Commissioner of DeKalb County.

SECTION 5: This ordinance hereby repeals any and all conflicted ordinances.

SECTION 6: This ordinance shall become effective immediately upon its adoption by the City Council.

SO ORDAINED, this 15th day of June, 2009.

	Approved:		
	Ken Wright, Mayor		
ATTEST:	Approved as to Form and Content:		
Sharon Lowery, City Clerk (Seal)	Brian Anderson, City Attorney		

CITY OF DUNWOODY

PUBLIC NOTICE

The City of Dunwoody's City Council does hereby announce that the millage rate will be set at a meeting to be held at the Dunwoody City Hall, 41 Perimeter Center East, Dunwoody, GA 30346 during a Special Called Meeting beginning at 6:30pm on June 15, 2009 and along with the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2009 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY	2004	2005	2006	2007	2008	2009
Real & Personal						3,001,843,089
Motor Vehicles						
Mobile Homes						
Timber - 100%						
Heavy Duty Equipment						
Gross Digest						3,001,843,089
Less M& O Exemptions						654,143,719
Net M & O Digest						2,347,699,370
Gross M&O Millage						2.740
Less Rollbacks						
Net M&O Millage						2.740
Total City Taxes Levied						\$6,432,696
Net Taxes \$ Increase						\$6,432,696
Net Taxes % Increase						_

Disclaimer: There may be some minor differences in the data as it was obtained from County and City records. This data reflects billing adjustments to the digest and interim billing. All concerned citizens are invited to attend the meeting to be held at Dunwoody City Hall located at 41 Perimeter Center East, Dunwoody, Ga as well as the public hearings scheduled for Monday, June 8, 2009 at 7:00pm; Monday, June 15, 2009 at 11:45 am; and Monday, June 15, 2009 at 6:30pm.



Sharon Lowery, City Clerk City of Dunwoody

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Chairman, Board of Tax Assessors Date						
I hereby certify that the va	alues shown	above are an accurate repre	sentation of the digest values a	and exemption amounts for the a	pplicable tax years.	
Tax Collect	tor or Tax Co	mmissioner		Date		
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